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FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Summary

Provides information on the financial situation in relation to both the regular and operational budgets, including the status as of 15 March 1992 of payment of assessed contributions to the regular budget, advances to the Working Capital Fund and a cash flow analysis for 1992. In compliance with General Conference resolution GC.4/Res.27, paragraph 7, reports on the actual status of vacancies of Professional posts in each programme and on contingency measures which could be necessary in case of income shortfalls.

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Introduction

1. During the first quarter of 1992, the status of the regular budget was primarily influenced by the delay in payments by Member States of their assessed contributions, notwithstanding the respectful efforts of several Member States to pay on time. Factors having a major impact on the operational budget were a slowdown in technical cooperation delivery and fluctuations in the exchange rate.

2. As a consequence of those factors affecting income, expenditures under the regular and operational budgets have been judiciously held below the budgeted levels for the first months of 1992 by maintaining a higher number of vacancies for Professional-level posts than budgeted and by holding back allotments for all other major objects of expenditure.

I. STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

3. Annex I shows the status of assessed contributions to the regular budget as at 15 March 1992. As of that date, unpaid assessed contributions for the period 1986 to 1991 amounted to $5,448,294 and AS 268,460,970 (equivalent to $23,143,187 at an exchange rate of US$ 1 = AS 11.60), for a total equivalent of $28,591,481. For 1992, unpaid assessed contributions amounted to $7,178,937 and AS 749,284,421 (equivalent to $64,593,466 at an exchange rate of US$ 1 = AS 11.60), for a total equivalent of $71,772,403 or 72.81 per cent of the 1992 assessment. Unpaid advances to the Working Capital Fund amounted to $152,200 (see annex II).

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4. Total unpaid assessed contributions for the period 1986 to 15 March 1992 (including the Working Capital Fund) amount to $100,516,084 or 101.97 per cent of the 1992 assessment at US$ 1 = AS 11.60.

II. CASH FLOW, 1992

5. Annex III shows a preliminary general fund cash flow analysis for the current year, as at 15 March 1992. An update of that information will be presented in a conference room paper on the financial situation to be issued in session.

6. In the concluding comments of the Joint Inspection Unit Note on contingency margin of UNIDO (JIU/NOTE/91/2), the Inspector stated, inter alia:

> "In the view of the Inspector, the contingency margin pending the receipt of assessed contributions is in conflict with the Organization's responsibility to fully implement the programme and budget approved by the Member States. It is simply not logical that Member States, while not fulfilling their legal obligations to provide the Organization with necessary resources, hamper the Secretariat in implementing the approved programme budget;" and
>
> "The failure by Member States to meet their financial obligation to international organizations is a serious and an on-going problem within the United Nations system. The introduction of mandatory restrictions on the use of appropriations through contingency margins or withholding of appropriations increases the difficulties of the United Nations organizations in managing financial resources and implementing programmes in a planned and efficient manner."

The comments of the Inspector aptly describe the views and serious concerns of the Secretariat. The cash flow analysis presented in the present document (annex III) assumes an expenditure rate of 91 per cent of the approved appropriation, which is in line with current expenditure levels and current estimates of assessed contribution income. The revised cash flow format separates budgeted and other income and disbursement items and identifies other adjustments which affect the cash flow analysis. Budgeted income items include regular budget assessed contributions, bank interest earned and proceeds from the sale of publications. Other income items included in the general fund relate to cost reimbursements, income from special accounts and other miscellaneous income, such as refunds of prior year expenditures.

7. Budgeted disbursements show regular budget cash outflows while other disbursements identify cash outflows for cost reimbursements, special accounts, other miscellaneous disbursements and the United Nations loan.

8. It should be noted that the general fund cash flow analysis does not take into account liabilities related to the Working Capital Fund, the retained surplus or the United Nations loan.

III. PROFESSIONAL-LEVEL VACANCIES AND CONTINGENCY MEASURES

9. In annex IV, the status of Professional-level vacancies is shown as at 29 February 1992. An update of that status report will be included in the conference room paper referred to in paragraph 5 above.

10. The current financial crisis resulting from the non-payment or delayed payment of assessed contributions by Member States has led to the following contingency measures being taken in relation to the regular budget:

(a) Initial programme allotments issued for 1992 have been restricted to 85 per cent of approved appropriations;

(b) The practice of restrained recruitment has resulted in a vacancy factor on Professional posts of 13.5 per cent as at 29 February 1992.

11. The initial 1992 allotments for all major objects of expenditure are lower than the approved appropriations. For the Industrial Development Decade for Africa, regular programme of technical cooperation, consultants, ad hoc expert group meetings and staff travel, the level of allotments is approximately 40 per cent lower than the appropriations.

12. The necessity to hold back appropriations is disruptive to the functioning of the Organization and requires the management of a high vacancy factor which could seriously delay programme implementation. Should the financial situation worsen, it may be necessary to prioritize programme activities resulting in the curtailment or the elimination of certain programmes.

13. Under the operational budget, the slowdown in technical cooperation activities and the serious delay in the implementation of the new United Nations Development Programme successor arrangements are expected to have a negative impact on income expectations. As a contingency measure, a review of operational budget expenditures has been made and initial 1992 allotments under the operational budget are 17 per cent lower than estimates included in the 1992-1993 programme and budgets.

14. Notwithstanding the reductions in allotments and expenditures, a reduction of income expectations for 1992 may result in the need to utilize some of the unencumbered operational budget reserves which amounted to $4.2 million at the end of 1991 to cover current expenditures.

15. Factors such as projected technical cooperation delivery and anticipated income earnings, exchange rate movements and expenditure levels are being constantly monitored. A series of resource management conferences have been held with programme managers to update and verify technical cooperation delivery estimates and to review staffing needs in the light of the deteriorating financial situation. Additional contingency measures to be formulated as a result of the conferences will be reported on in the conference room paper referred to in paragraph 5 above.

IV. TREATMENT OF OUTSTANDING ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

16. Discussions have taken place with the External Auditor on the treatment of outstanding contributions to the regular budget at the end of the twelve-month period following the end of the biennium, as referred to in Board decision IDB.7/Dec.7. The decision inadvertantly omitted a reference to paragraph 16 of document IDB.7/32 which would have requested the Secretariat to apply the methodology described in that paragraph in the establishment of a dollar amount equivalent to the Austrian schilling arrears. As a result, the Secretariat is without a clear mandate for the treatment of the schilling portion of the arrears. Owing to the importance of the application of that methodology for the future, a new decision is proposed to the Board for consideration that would correct the apparent oversight. The proposed wording is contained in paragraph 17 (c) below.

V. ACTION REQUIRED OF THE BOARD

17. Taking into account the information provided in the present document, the Board may wish to consider the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the report of the Director-General on the financial situation of UNIDO (IDB.9/16) and in particular the information concerning the status of assessed contributions to the regular budget and advances to the Working Capital Fund, on Professional-level vacancies and contingency measures;

"(b) Urges those Member States that have not yet paid their assessed contributions to the regular budget, including advances to the Working Capital Fund, for the bienniums 1986-1987, 1988-1989 and 1990-1991, and for the year 1992, to do so without further delay;

"(c) Recalling decision IDB.7/Dec.7, paragraph (d), requests the Secretariat to apply the methodology described in paragraph 16 of document IDB.7/32 for the treatment of arrears after 31 December 1990 in respect of arrears at that date and for future bienniums."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As at 15 March 1992)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as at 15 March 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.60)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	0	0	986	102,906	0	0	845	88,178	0	0	141	14,728	1,270	1,411
ALBANIA	0.01	148	10,856	986	102,906	148	10,856	0	0	0	0	986	102,906	8,871	9,857
ALGERIA	0.16	3,167	231,488	15,775	1,646,493	0	0	0	0	3,167	231,488	15,775	1,646,493	161,895	180,837
ANGOLA	0.01	13,882	171,842	986	102,906	0	0	0	0	13,882	171,842	986	102,906	23,685	38,553
ARGENTINA	0.55	841,967	11,513,452	55,213	5,762,726	9,900	0	0	0	832,067	11,513,452	55,213	5,762,726	1,489,325	2,376,605
AUSTRALIA	1.50	0	0	147,892	15,435,872	0	0	147,892	15,435,872	0	0	0	0	0	0
AUSTRIA	0.74	0	0	72,960	7,615,030	0	0	34,734	3,625,321	0	0	38,226	3,989,709	343,940	382,166
BAHAMAS	0.02	3,789	276,919	1,972	205,812	0	0	0	0	3,789	276,919	1,972	205,812	41,614	47,375
BAHRAIN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
BANGLADESH	0.01	4,348	171,842	986	102,906	0	0	0	0	4,348	171,842	986	102,906	23,685	29,019
BARBADOS	0.01	227	16,586	986	102,906	0	0	0	0	227	16,586	986	102,906	10,301	11,514
BELARUS	0.31	19,949	1,458,313	30,564	3,190,080	359	26,222	0	0	19,590	1,432,091	30,564	3,190,080	398,463	448,617
BELGIUM	1.[illegible]	0	0	103,524	10,805,111	0	0	103,125	10,763,501	0	0	399	41,610	3,587	3,986
BELIZE	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
BENIN	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
BHUTAN	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
BOLIVIA	0.01	307	22,476	986	102,906	0	0	0	0	307	22,476	986	102,906	10,809	12,102
BOTSWANA	0.01	8,779	171,842	986	102,906	8,779	171,842	0	0	0	0	986	102,906	8,871	9,857
BRAZIL	1.58	330,793	24,182,106	155,779	16,259,119	0	0	0	0	330,793	24,182,106	155,779	16,259,119	3,486,312	3,972,884
BULGARIA	0.13	0	0	12,817	1,337,776	0	0	174	18,206	0	0	12,643	1,319,570	113,756	126,399
BURKINA FASO	0.01	24,151	171,842	986	102,906	0	0	0	0	24,151	171,842	986	102,906	23,685	48,822
BURUNDI	0.01	1,166	85,291	986	102,906	0	0	0	0	1,166	85,291	986	102,906	16,224	18,376
CAMEROON	0.01	27	1,948	986	102,906	0	0	0	0	27	1,948	986	102,906	9,039	10,052
CANADA	3.09	236	17,217	304,657	31,797,897	236	17,217	177	18,479	0	0	304,480	31,779,418	2,739,605	3,044,085

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as at 15 March 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.60)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
CAPE VERDE	0.01	10,930	171,842	986	102,906	0	0	0	0	10,930	171,842	986	102,906	23,685	35,601
CENTRAL AFRICAN REPUBLIC	0.01	9,550	171,842	986	102,906	0	0	0	0	9,550	171,842	986	102,906	23,685	34,221
CHAD	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
CHILE	0.08	72,537	1,374,740	7,888	823,247	54,590	62,761	0	0	17,947	1,311,979	7,888	823,247	184,072	209,907
CHINA	0.76	0	0	74,932	7,820,842	0	0	349	36,413	0	0	74,583	7,784,429	671,071	745,654
COLOMBIA	0.12	0	0	10,817	1,337,776	0	0	3,576	373,301	0	0	9,241	964,475	83,144	92,385
COMOROS	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
CONGO	0.01	4,231	171,842	986	102,906	0	0	0	0	4,231	171,842	986	102,906	23,685	28,902
COSTA RICA	0.01	23,234	343,686	986	102,906	900	0	0	0	22,334	343,686	986	102,906	38,499	61,819
COTE D'IVOIRE	0.02	2,694	196,881	1,972	205,812	0	0	0	0	2,694	196,881	1,972	205,812	34,714	39,380
CUBA	0.09	19,085	1,391,534	8,874	926,152	9,261	613,358	0	0	9,824	778,176	8,874	926,152	141,753	160,451
CYPRUS	0.02	0	0	1,972	205,812	0	0	0	0	0	0	1,972	205,812	17,742	19,714
CZECHOSLOVAKIA	0.55	0	0	54,227	5,659,820	0	0	1,047	109,238	0	0	53,180	5,550,582	478,498	531,678
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	34,909	859,212	4,930	514,529	0	0	0	0	34,909	859,212	4,930	514,529	118,426	158,265
DENMARK	0.64	0	0	63,100	6,585,972	0	0	63,100	6,585,972	0	0	0	0	0	0
DJIBOUTI	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
DOMINICA	0.01	1,142	83,500	986	102,906	0	0	0	0	1,142	83,500	986	102,906	16,069	18,197
DOMINICAN REPUBLIC	0.02	87,870	515,528	1,972	205,812	0	0	0	0	87,870	515,528	1,972	205,812	62,184	152,026
ECUADOR	0.03	18,892	515,528	2,958	308,717	0	0	0	0	18,892	515,528	2,958	308,717	71,056	92,906
EGYPT	0.07	0	0	6,902	720,341	0	0	0	0	0	0	6,902	720,341	62,098	69,000
EL SALVADOR	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	23,685	42,381
EQUATORIAL GUINEA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
ETHIOPIA	0.01	2,172	158,839	986	102,906	0	0	0	0	2,172	158,839	986	102,906	22,564	25,722

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as at 15 March 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.60)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
FIJI	0.01	12,154	171,842	986	102,906	0	0	0	0	12,154	171,842	986	102,906	23,685	36,825
FINLAND	0.56	0	0	55,213	5,762,726	0	0	55,213	5,762,726	0	0	0	0	0	0
FRANCE	5.96	0	0	587,623	61,331,866	0	0	587,623	61,331,866	0	0	0	0	0	0
GABON	0.02	41,314	515,528	1,972	205,812	19,611	0	0	0	21,703	515,528	1,972	205,812	62,184	85,859
GAMBIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
GERMANY	8.87	0	0	874,533	91,277,458	0	0	439,926	45,916,381	0	0	434,607	45,361,077	3,910,438	4,345,045
GHANA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
GREECE	0.35	17,770	1,299,058	34,508	3,601,704	717	52,445	0	0	17,053	1,246,613	34,508	3,601,704	417,959	469,520
GRENADA	0.01	28,515	171,842	986	102,906	0	0	0	0	28,515	171,842	986	102,906	23,685	53,186
GUATEMALA	0.02	22,934	343,686	1,972	205,812	0	0	0	0	22,934	343,686	1,972	205,812	47,370	72,276
GUINEA	0.01	10,028	171,842	986	102,906	0	0	0	0	10,028	171,842	986	102,906	23,685	34,699
GUINEA-BISSAU	0.01	14,288	171,842	986	102,906	0	0	0	0	14,288	171,842	986	102,906	23,685	38,959
GUYANA	0.01	17,903	171,842	986	102,906	17,577	148,023	0	0	326	23,819	986	102,906	10,924	12,236
HAITI	0.01	24,555	171,842	986	102,906	0	0	0	0	24,555	171,842	986	102,906	23,685	49,226
HONDURAS	0.01	18,190	171,842	986	102,906	0	0	0	0	18,190	171,842	986	102,906	23,685	42,861
HUNGARY	0.18	0	0	17,747	1,852,305	0	0	262	27,309	0	0	17,485	1,824,996	157,327	174,812
INDIA	0.36	44,738	3,270,515	35,494	3,704,609	39,014	2,852,085	0	0	5,724	418,430	35,494	3,704,609	355,435	396,653
INDONESIA	0.16	1,376	100,606	15,775	1,646,493	1,268	92,727	0	0	108	7,879	15,775	1,646,493	142,618	158,501
IRAN (ISLAMIC REPUBLIC OF)	0.76	92,000	6,725,468	74,932	7,820,842	0	0	0	0	92,000	6,725,468	74,932	7,820,842	1,253,993	1,420,325
IRAQ	0.13	14,121	1,032,309	12,817	1,337,776	0	0	0	0	14,121	1,032,309	12,817	1,337,776	204,318	231,256
IRELAND	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
ISRAEL	0.23	17,662	1,291,187	22,677	2,366,834	17,430	1,274,250	0	0	232	16,937	22,677	2,366,834	205,497	228,406
ITALY	4.26	6,578	480,891	420,013	43,837,877	6,578	480,891	420,013	43,837,877	0	0	0	0	0	0
JAMAICA	0.01	2,023	147,965	986	102,906	0	0	0	0	2,023	147,965	986	102,906	21,627	24,636

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as at 15 March 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RpE.11.60)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
JAPAN	12.36	0	0	1,218,628	127,191,588	0	0	0	0	0	0	1,218,628	127,191,588	10,964,792	12,183,420
JORDAN	0.01	8,607	171,842	986	102,906	0	0	0	0	8,607	171,842	986	102,906	23,685	33,278
KENYA	0.01	1,611	117,768	986	102,906	0	0	0	0	1,611	117,768	986	102,906	19,023	21,620
KUWAIT	0.25	5	387	24,649	2,572,645	5	387	345	36,008	0	0	24,304	2,536,637	218,676	242,980
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
LEBANON	0.01	10,029	171,842	986	102,906	0	0	0	0	10,029	171,842	986	102,906	23,685	34,700
LESOTHO	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
LIBERIA	0.01	2,360	171,842	986	102,906	0	0	0	0	2,360	171,842	986	102,906	23,685	27,021
LIBYAN ARAB JAMAHIRIYA	0.24	56,672	4,142,891	23,663	2,469,740	478	34,993	0	0	56,194	4,107,898	23,663	2,469,740	567,038	646,895
LUXEMBOURG	0.06	0	0	5,916	617,435	0	0	0	0	0	0	5,916	617,435	53,227	59,143
MADAGASCAR	0.01	1,465	107,155	986	102,906	0	0	0	0	1,465	107,155	986	102,906	18,109	20,560
MALAWI	0.01	5	384	986	102,906	0	0	0	0	5	384	986	102,906	8,904	9,895
MALAYSIA	0.12	0	0	11,831	1,234,870	0	0	0	0	0	0	11,831	1,234,870	106,454	118,285
MALDIVES	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
MALI	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
MALTA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MAURITANIA	0.01	11,732	171,842	986	102,906	0	0	0	0	11,732	171,842	986	102,906	23,685	35,453
MAURITIUS	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
MEXICO	0.87	0	0	85,777	8,952,806	0	0	5,128	535,215	0	0	80,649	8,417,591	725,654	806,303
MONGOLIA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
MOROCCO	0.03	0	0	2,958	308,717	0	0	57	5,103	0	0	2,811	293,614	25,829	28,700
MOZAMBIQUE	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
MYANMAR	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as at 15 March 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.60)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
NAMIBIA	0.01	0	0	986	102,906	0	0	8	868	0	0	978	102,048	8,797	9,775
NEPAL	0.01	9,540	171,842	986	102,906	0	0	0	0	9,540	171,842	986	102,906	23,685	34,211
NETHERLANDS	1.49	0	0	146,906	15,332,967	0	0	146,906	15,332,967	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	23,663	2,469,740	0	0	23,663	2,469,740	0	0	0	0	0	0
NICARAGUA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
NIGER	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	23,685	42,381
NIGERIA	0.20	0	0	19,719	2,058,116	0	0	4,806	501,660	0	0	14,913	1,556,466	134,178	149,091
NORWAY	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
OMAN	0.03	0	0	2,958	308,717	0	0	0	0	0	0	2,958	308,717	26,614	29,572
PAKISTAN	0.06	9,859	720,740	5,916	617,435	9,859	720,740	93	9,703	0	0	5,823	607,732	52,391	58,214
PANAMA	0.02	40,472	343,686	1,972	205,812	0	0	0	0	40,472	343,686	1,972	205,812	47,370	89,814
PAPUA NEW GUINEA	0.01	185	13,515	986	102,906	0	0	0	0	185	13,515	986	102,906	10,036	11,207
PARAGUAY	0.02	34,539	515,528	1,972	205,812	0	0	0	0	34,539	515,528	1,972	205,812	62,184	98,895
PERU	0.06	67,253	1,031,056	5,916	617,435	0	0	0	0	67,253	1,031,056	5,916	617,435	142,111	215,280
PHILIPPINES	0.07	17,738	1,296,700	6,902	720,341	6,601	482,575	0	0	11,137	814,125	6,902	720,341	132,281	150,320
POLAND	0.47	0	0	46,339	4,836,573	0	0	25,792	2,691,963	0	0	20,547	2,144,620	184,881	205,428
PORTUGAL	0.20	0	0	19,719	2,058,116	0	0	0	0	0	0	19,719	2,058,116	177,424	197,143
QATAR	0.05	9,943	726,801	4,930	514,529	0	0	0	0	9,943	726,801	4,930	514,529	107,011	121,884
REPUBLIC OF KOREA	0.68	0	0	67,044	6,997,595	0	0	0	0	0	0	67,044	6,997,595	603,241	670,285
ROMANIA	0.17	162,313	3,265,008	16,761	1,749,399	1,800	0	0	0	160,513	3,265,008	16,761	1,749,399	432,276	609,550
RUSSIAN FEDERATION	9.34	593,996	43,423,140	920,873	96,114,032	9,326	681,785	0	0	584,670	42,741,355	920,873	96,114,032	11,970,292	13,475,835
RWANDA	0.01	1,139	83,300	986	102,906	0	0	0	0	1,139	83,300	986	102,906	16,052	18,177

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992 — Prior Years		Contributions Payable as at 1 January 1992 — Current Year		Credits and Collections in 1992 — Prior Years		Credits and Collections in 1992 — Current Year		Contributions Outstanding as at 15 March 1992 — Prior Years		Contributions Outstanding as at 15 March 1992 — Current Year		(RoE 11.60)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
SAINT KITTS AND NEVIS	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SAINT LUCIA	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
SAINT VINCENT AND THE GRENADINES	0.01	9,078	171,842	986	102,906	0	0	0	0	9,078	171,842	986	102,906	23,685	33,749
SAO TOME AND PRINCIPE	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SAUDI ARABIA	0.95	0	0	93,665	9,776,052	0	0	698	72,875	0	0	92,967	9,703,227	836,488	929,452
SENEGAL	0.01	1,474	107,778	986	102,906	0	0	0	0	1,474	107,778	986	102,906	18,162	20,622
SEYCHELLES	0.01	12,991	171,842	986	102,906	0	0	0	0	12,991	171,842	986	102,906	23,685	37,662
SIERRA LEONE	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SOMALIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SPAIN	1.98	0	0	193,245	20,169,540	0	0	193,245	20,169,540	0	0	0	0	0	0
SRI LANKA	0.01	3,005	171,842	986	102,906	0	0	0	0	3,005	171,842	986	102,906	23,685	27,736
SUDAN	0.01	9,450	171,842	986	102,906	0	0	0	0	9,450	171,842	986	102,906	23,685	34,121
SURINAME	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SWAZILAND	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SWEDEN	1.10	0	0	108,454	11,319,640	0	0	108,454	11,319,640	0	0	0	0	0	0
SWITZERLAND	1.15	0	0	113,384	11,834,169	0	0	100,098	10,447,477	0	0	13,286	1,386,692	119,542	132,828
SYRIAN ARAB REPUBLIC	0.04	0	0	3,944	411,623	0	0	0	0	0	0	3,944	411,623	35,485	39,429
THAILAND	0.71	0	0	10,845	1,131,864	0	0	0	0	0	0	10,845	1,131,864	97,583	108,428
TOGO	0.01	201	14,605	986	102,906	172	12,531	0	0	29	2,134	986	102,906	9,055	10,070
TONGA	0.01	1,915	140,014	986	102,906	0	0	0	0	1,915	140,014	986	102,906	20,941	23,842
TRINIDAD AND TOBAGO	0.05	2,814	205,694	4,930	514,529	0	0	0	0	2,814	205,694	4,930	514,529	62,088	69,832
TUNISIA	0.03	0	0	2,958	308,711	0	0	5	485	0	0	2,953	308,232	26,572	29,525

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as at 1 January 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 15 March 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Note 11.5(b)) $ Equiv.	TOTAL $ Equiv.
TURKEY	0.21		22,526	2,450,866	29,621	2,778,457	11,311	1,231,136	0	0	1,555	113,486	29,621	2,778,457	249,322	717,498
UGANDA	0.01		0	0	988	102,606	0	0	0	0	0	0	871	90,900	7,536	8,707
UKRAINE	1.11		74,523	5,447,449	114,956	12,039,980	598	61,829	0	0	73,327	5,360,540	115,956	12,039,980	1,500,045	1,668,728
UNITED ARAB EMIRATES	0.31		111,252	3,266,308	20,705	2,161,022	0	0	0	0	111,252	3,266,308	20,705	2,161,022	467,761	705,718
UNITED KINGDOM	2.98		0	0	491,001	51,247,206	0	0	135,304	14,090,737	0	0	355,697	37,156,469	3,203,134	3,569,131
UNITED REPUBLIC OF TANZANIA	0.01		1,345	98,339	988	102,606	0	0	0	0	1,345	98,339	988	102,606	11,349	19,680
UNITED STATES OF AMERICA	25.00		1,876,739	197,196,314	2,464,862	257,264,539	0	0	0	0	1,876,739	197,196,314	2,464,862	257,264,539	34,005,212	38,446,813
URUGUAY	0.04		4,723	346,293	3,944	411,623	0	0	0	0	4,723	346,293	3,944	411,623	65,252	73,919
VANUATU	0.01		2,035	146,584	988	102,606	0	0	0	0	2,035	146,584	988	102,606	21,506	24,409
VENEZUELA	0.48		0	0	46,311	5,047,385	0	0	698	83,772	0	0	47,413	4,948,613	426,605	474,018
VIET NAM	0.01		0	0	988	102,606	0	0	131	13,676	0	0	855	89,231	7,692	8,547
YEMEN	0.01		32,288	343,684	988	102,606	900	0	0	0	31,388	343,684	988	102,606	38,499	70,873
YUGOSLAVIA	3.47		106,397	1,704,846	41,410	4,322,044	598	43,704	0	0	104,799	1,661,142	41,410	4,322,044	1,033,033	1,179,242
ZAIRE	0.01		3,396	171,842	988	102,606	0	0	0	0	3,396	171,842	988	102,606	23,685	28,066
ZAMBIA	0.01		1,803	133,266	988	102,606	0	0	0	0	1,803	133,266	988	102,606	20,359	23,168
ZIMBABWE	0.07		0	0	988	102,606	0	0	87	9,103	0	0	899	93,503	8,086	8,985
TOTAL (154 States)	100.00	86-	79,512	0	0	0	0	0	0	0	79,512	0	0	0	0	79,512
		87-	101,154	0	0	0	503	0	0	0	100,651	0	0	0	0	100,651
		88-	476,506	0	0	0	30,294	0	0	0	446,211	0	0	0	0	446,211
		89-	1,227,626	0	0	0	78,027	0	0	0	1,149,599	0	0	0	0	1,149,599
		90-	482,854	35,299,044	0	0	22,225	1,624,805	0	0	460,629	33,674,239	0	0	2,902,951	3,363,580
		91-	3,329,867	243,425,877	0	0	118,175	8,639,146	0	0	3,211,692	234,786,731	0	0	20,240,236	23,451,928
		92-	0	0	9,859,460	1029058172	0	0	2,680,523	279,773,751	0	0	7,178,937	749,284,421	64,593,466	71,772,403
		T-	5,697,518	278,724,921	9,859,460	1029058172	249,224	10,263,951	2,680,523	279,773,751	5,448,294	268,460,970	7,178,937	749,284,421	87,736,653	100,363,884

1 Lithuania became a new Member State in 1991 but has not yet been assigned an assessment rate

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As at 15 March 1992)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.16	14,400	13,500	0	900
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.56	50,400	60,300	-9,900	0
AUSTRALIA	1.50	135,000	0	135,000	0
AUSTRIA	0.74	66,600	67,500	-900	0
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	1,800	900	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.31	27,900	30,600	-2,700	0
BELGIUM	1.05	94,500	107,100	-12,600	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.58	142,200	132,300	2,000	7,900
BULGARIA	0.13	11,700	13,500	-1,800	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
CAMEROON	0.01	900	900	0	0
CANADA	3.09	278,100	281,700	-3,600	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.76	68,400	72,000	-3,600	0
COLOMBIA	0.13	11,700	12,600	-900	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	1,800	-900	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.55	49,500	60,300	-10,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.64	57,600	63,000	-5,400	0
DJIBOUTI	0.01	900	0	0	900
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	0	1,800
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.56	50,400	46,800	3,600	0
FRANCE	5.96	536,400	569,700	-33,300	0
GABON	0.02	1,800	2,700	-900	0
GAMBIA	0.01	900	0	0	900
GERMANY	8.87	798,300	853,200	-54,900	0
GHANA	0.01	900	900	0	0
GREECE	0.35	31,500	36,900	-5,400	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.18	16,200	18,900	-2,700	0
INDIA	0.36	32,400	34,200	-1,800	0
INDONESIA	0.16	14,400	13,500	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	68,400	63,000	0	5,400
IRAQ	0.13	11,700	10,800	0	900
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.23	20,700	18,900	1,800	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
ITALY	4.26	383,400	363,600	19,800	0
JAMAICA	0.01	900	900	0	0
JAPAN	12.36	1,112,400	1,036,800	0	75,600
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.25	22,500	26,100	-3,600	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.24	21,600	25,200	-3,600	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.12	10,800	9,900	0	900
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.87	78,300	85,500	-7,200	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	3,600	-900	0
MOZAMBIQUE	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.49	134,100	150,300	-16,200	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.55	49,500	50,400	-900	0
OMAN	0.03	2,700	1,800	0	900
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	8,100	-1,800	0
POLAND	0.47	42,300	51,300	-9,000	0
PORTUGAL	0.20	18,000	16,200	0	1,800
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.68	61,200	19,800	0	41,400
ROMANIA	0.17	15,300	17,100	-1,800	0
RUSSIAN FEDERATION	9.34	840,600	910,800	-70,200	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	0	0	900

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	0.95	85,500	92,700	-7,200	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	0	0	900
SOMALIA	0.01	900	0	0	900
SPAIN	1.96	176,400	178,200	-1,800	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.10	99,000	110,700	-11,700	0
SWITZERLAND	1.15	103,500	98,100	5,400	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.11	9,900	9,000	0	900
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.27	24,300	28,800	-4,500	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.17	105,300	114,300	-9,000	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
UNITED ARAB EMIRATES	0.21	18,900	17,100	0	1,800
UNITED KINGDOM	4.98	448,200	442,800	5,400	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.49	44,100	52,200	-8,100	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	1,800	-900	0
YUGOSLAVIA	0.42	37,800	42,300	-4,500	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	1,800	-900	0
Sub-total (154 States)	100.00	9,000,000	8,988,900	-141,100	152,200
T O T A L (154 States)	100.00	9,000,000	8,988,900	-141,100	152,200

1. Lithuania became a new Member State in 1991 but has not yet been assigned an assessment rate.

Annex III

CASH FLOW ANALYSIS FOR 1992, AS AT 15 MARCH 1992

General Fund and Working Capital Fund

(In millions of United States dollars) a/

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	9.6	7.4	12.7	16.1	12.9	10.3	7.4	0.4	5.9	(0.6)	(7.0)	15.2
Revaluation c/	0.2	(0.2)	(0.5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	9.8	7.2	12.2	16.1	12.9	10.3	7.4	0.4	5.9	(0.6)	(7.0)	15.2
Contribution income d/												
1988-1989	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1990-1991	0.5	0.5	0.2	4.2	0.2	0.2	0.2	0.2	0.2	0.2	10.9	0.2
1992-1993	3.9	12.7	11.9	0.9	5.5	5.1	0.6	12.2	0.1	0.2	18.1	1.2
Budgeted income e/	0.4	1.2	0.1	0.1	0.0	0.1	0.1	0.0	0.1	0.1	0.1	0.1
Other income f/												
Cost reimbursements	0.2	0.4	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.5
Income from CM,OA,GK,TE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund (due from other funds) h/	1.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	6.1	14.8	13.6	6.6	7.1	6.8	2.3	13.8	1.9	2.0	30.6	3.0
Budgeted disbursements												
Prior biennium	(1.6)	(1.6)	(1.5)	(1.5)	(1.4)	(1.4)	0.0	0.0	0.0	0.0	0.0	0.0
Current biennium	(5.2)	(5.3)	(6.8)	(6.9)	(6.9)	(6.9)	(6.9)	(6.9)	(6.9)	(6.9)	(6.9)	(6.9)
Other disbursements i/												
Cost reimbursements	(1.1)	(1.1)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.4)	(1.5)	(1.5)	(1.5)	(1.5)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,OA,GK,TE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund (due to other funds) j/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	(0.6)	(1.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(8.5)	(9.3)	(9.7)	(9.8)	(9.7)	(9.7)	(9.3)	(8.3)	(8.4)	(8.4)	(8.4)	(8.4)
Closing cash k/	7.4	12.7	16.1	12.9	10.3	7.4	0.4	5.9	(0.6)	(7.0)	15.2	9.8
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.7)
Net closing cash m/	7.4	12.7	16.1	12.9	10.3	7.4	0.4	5.9	(0.6)	(7.0)	15.2	9.1
Unliquidated obligations at 31/12/92 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/92												0.1

Notes for cash flow analysis

a/ Based on exchange rate of US$ 1 = AS 11.60 for the period March to December 1992.

b/ Opening cash - Shows actual cash available for January - March 1992 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available for the remainder of 1992.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Divided into bienniums; Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM, OA, GK and TE.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable; includes movement in VAT accounts.

h/ Interfund - Reimbursement from other funds for expenditures incurred on their behalf in previous month.

i/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM, OA, GK and TE disbursements and the United Nations loan.

j/ Interfund - Net amount paid out of regular budget funds for expenditures incurred on behalf of other funds.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, OA, GK.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
OA	Account code: UNOV reimbursement for electronic data-processing services
RB	Account code: regular budget
TE	Account code: tax equalization
UNOV	United Nations Office at Vienna
VAT	Value added tax
WC	Account code: working capital
XP	Account code: regular programme for technical cooperation

Annex IV

STATUS OF PROFESSIONAL-LEVEL VACANCIES AS AT 29 FEBRUARY 1992

	Programme	Regular budget			Operational budget			Total		
		Posts approved (1)	Staff on board (2)	Vacant posts (1-2)	Posts approved (3)	Staff on board (4)	Vacant posts (3-4)	Posts approved (5)	Staff on board (6)	Vacant posts (5-6)
210	Executive Direction and Management	17	15	2	4	3	1	21	18	3
310	Office of DDG, PPD	2	3	-1				2	3	-1
320	Special Measures and Activities	10	10		16	10	6	26	20	6
330	Area Programmes	38	35	3	9	9		47	44	3
340	Industrial Policy and Perspectives	34	29	5	4	5	-1	38	34	4
350	Industrial Co-operation and Funds Mobilization	14	13	1	7	9	-2	21	22	-1
410	Office of DDG, IPCT	3	3					3	3	
420	Industrial Investment	12	11	1	4	4		16	15	1
430	System of Consultations	16	12	4	1	1		17	13	4
440	Industrial Technology Promotion	12	14	-2	1	1		13	15	-2
450	Industrial Technology Development	11	8	3	2	2		13	10	3
510	Office of DDG, DIO	10	10		1	1		11	11	
520	Industrial Operations Technology	49	45	4	9	5	4	58	50	8
530	Industrial Institutions and Services	35	28	7	6	6		41	34	7
540	Industrial Operations Support	26	22	4	11	8	3	37	30	7
710	Office of DDG, EPL	2	2					2	2	
720	External Relations	12	11	1				12	11	1
730	Language and Documentation	54	41	13				54	41	13
740	Public Relations and Information	3	2	1				3	2	1
810	Office of DDG, DA	6	4	2				6	4	2
820	Personnel Services	10	9	1	1	1		11	10	1
830	Financial Services	12	11	1	1	1		13	12	1
840	General Services	11	8	3	8	8		19	16	3
850	Management Information Services	7	5	2	8	7	1	15	12	3
TOTAL UNIDO		406	351	55	93	81	12	499	432	67
Vacancy rate in per cent			13.5			12.9			13.4	